

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA

Plaintiff,

v.

TIMOTHY LEE BERGSMA, et al.,

Defendants.

No. 2:23-cv-1483

**STIPULATION REGARDING LIEN
PRIORITY BETWEEN THE
UNITED STATES AND LAKE MAR-
CEL COMMUNITY CLUB, INC. AS
TO 31915 N.E. 114TH PLACE, CAR-
NATION, WASHINGTON & OR-
DER**

Note on Motion Calendar:

January 29, 2025

Plaintiff United States of America and Defendant Lake Marcel Community Club, Inc. (“LMCC”) stipulate as follows:

The United States filed this action to foreclose its federal tax liens against real property located in King County, Washington, among other requested relief. The real property at issue in this action (the “King County Property”) is located at 31915 N.E. 114th Place, Carnation, Washington, and is more particularly described as follows:

LOT 213, LAKE MARCEL NO. 2, ACCORDING TO THE PLAT THEREOF, RECORDED IN VOLUME 76 OF PLATS, PAGE(S) 58 THROUGH 61, IN KING COUNTY, WASHINGTON; TOGETHER WITH A PORTION OF LOT 212 OF SAID PLAT, DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHWEST CORNER OF SAID LOT 212; THENCE SOUTHWESTERLY ALONG THE WESTERLY LINE OF SAID LOT 57 FEET TO THE POINT OF BEGINNING; THENCE EASTERLY AT THE RIGHT ANGLES TO SAID WESTERLY

LINE 6 FEET; THENCE SOUTHWESTERLY 43 FEET MORE OR LESS TO A POINT ON THE WESTERLY LINE OF SAID LOT THAT BEARS 123.89 FEET NORTHEASTERLY FROM THE SOUTHWEST CORNER THEREOF; THENCE NORTHEASTERLY ALONG SAID WESTERLY LINE TO THE POINT OF BEGINNING; (ALSO KNOWN AS LOT A OF KING COUNTY LOT LINE ADJUSTMENT NO. 8812014 RECORDED UNDER RECORDING NUMBER 8902061160).

See ECF No. 1 at 9-10.

The United States claims that federal tax liens encumber the King County Property in this case. The first of these federal tax liens arose on December 16, 2013, and a Notice of Federal Tax Lien was filed with the King County Recorder's Office on May 30, 2017.

The United States listed LMCC as a defendant in this suit because it may claim an interest in the King County Property under 26 U.S.C. § 7403(b). LMCC is a homeowner association incorporated as a nonprofit corporation in Washington.

The United States and LMCC agree that the United States's federal tax liens have priority over any interest that LMCC may claim in the King County Property. Once the King County Property is sold by the United States, the sale proceeds, after costs of sale, will be distributed to satisfy the balance of Timothy Bergsma's outstanding tax liabilities in an amount according to proof before any distributions are made to LMCC—if any at all.

The United States and LMCC shall bear their own costs and fees associated with this issue.

WHEREFORE the parties so agree and request an order confirming the foregoing.

Respectfully submitted this 29th day of January 2024.

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Khashayar Attaran
KHASHAYAR ATTARAN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, DC 20044-0683

Attorneys for the United States

/s/ Mary Reiten

Mary B. Reiten, WSBA #33623

1200 Fifth Avenue, Suite 1550

Seattle, WA 98101

(206) 403-1933 | f. (206) 858-6368

mreiten@pstlawyers.com

Attorney for Defendant Lake Marcel Community
Club, Inc

PURSUANT TO STIPULATION, IT IS SO ORDERED

DATED: January 29, 2025



John H. Chun

UNITED STATES DISTRICT JUDGE